

County of Passaic

Board of County Commissioners



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Date: Mar 24, 2026 - 5:30 PM

Agenda: RESOLUTION AUTHORIZING THE PASSAIC COUNTY BOARD OF TAXATION TO EXCEED THE COUNTY ENTITY BUDGET REQUEST CAP IN CALENDAR YEAR 2026, PURSUANT TO P.L. 2015, c.249

THIS RESOLUTION WAS REQUESTED BY:
FINANCE

REVIEWED BY:

Matthew P. Jordan, Esq.
COUNTY ADMINISTRATOR

APPROVED AS TO FORM AND LEGALITY:

Nadege D. Allwaters, Esq.
COUNTY COUNSEL

Administration and Finance
COMMITTEE NAME

Official Resolution#	
Meeting Date	3/24/2026
Introduced Date	3/19/2026
Adopted Date	
Agenda Item	7.
CAF#	
Purchase Req. #	
Result	

RESOLUTION AUTHORIZING THE PASSAIC COUNTY BOARD OF TAXATION TO EXCEED THE COUNTY ENTITY BUDGET REQUEST CAP IN CALENDAR YEAR 2026, PURSUANT TO P.L. 2015, c.249

WHEREAS, the County of Passaic (hereafter “County”) is a body politic and corporate pursuant to N.J.S.A. 40:18-1 and vested with all rights contained therein; and

WHEREAS, pursuant to N.J.S.A. 40:20-1 the Board of County Commissioners of the County of Passaic (hereafter “Board”) is vested with managing the property, finances, and affairs of the County; and

WHEREAS, P.L. 2015, c.249 requires a county entity to submit a budget request to the county governing body that is comprised of two parts: the amount to be raised by property taxation, and the amount to be funded wholly through federal or State funds, fees raised by the county entity, or other sources; and

WHEREAS, the term “county entity” means a county board of taxation, office of the county superintendent of election, office of the county board of election, office of the county register of deeds and mortgages, office of the county clerk, office of the county surrogate, office of the county prosecutor, and county sheriff’s department; and

WHEREAS, the portion of the budget request submitted by Passaic County Board of Taxation that is funded by property taxation does exceed the cap imposed by P.L. 2015, c.249; and

WHEREAS, notwithstanding the budget request submitted by the Passaic County Board of Taxation, the Board finds it advisable and necessary for purposes of health, safety and welfare to authorize the Passaic County Board of Taxation to increase its appropriations beyond the maximum permitted by the budget request cap set forth in P.L. 2015, c.249; and

WHEREAS, the Board hereby determines that a one and seventy nine-one hundredths percent (1.79%) increase beyond the maximum increase permitted by the budget request cap set forth in P.L. 2015, c.249, which amounts to eight thousand thirty four dollars (\$8,034) in excess of the increase in the portion of the budget request funded by property taxation otherwise permitted P.L. 2015, c.249, is advisable and necessary; and

WHEREAS, the Board desires that the increase beyond the limit set forth in P.L. 2015, c.249 to become the base from which Passaic County Board of Taxation request increases in subsequent years are to be measured; and

WHEREAS, the Board has determined that one and seventy nine-one hundredths percent (1.79%) increase beyond the maximum increase permitted by the budget request cap set forth in P.L. 2015, c.249 shall not cause the County to exceed the levy caps set forth in 1977 and 2010 levy cap laws (N.J.S.A. 40A:4-45.4 and N.J.S.A. 40A:4-45.45 respectively); and

WHEREAS, this matter was discussed by the Budget Committee and is being recommended to the Board for approval; and

NOW, THEREFORE, LET IT BE RESOLVED, by the Board of County Commissioners of the County of Passaic a majority of this governing body affirmatively concurring, that, in the CY 2026 budget year, the final appropriations of the Passaic County Board of Taxation shall, in accordance with this resolution, be increased by one and seventy nine-one hundredths percent (1.79%) beyond the maximum increase permitted by the budget request cap set forth in P.L. 2015, c.249, amounting to eight thousand thirty four dollars (\$8,034.00) in excess of the increase in the portion of the budget request funded by property taxation otherwise permitted P.L. 2015, c.249, and that said increase shall be presented as part of the county budget submission to be approved by the Director of the Division of Local Government Services in the Department of Community Affairs.

LET IT BE FURTHER RESOLVED that the increase beyond the limit set forth in P.L. 2015, c.249 to become the base from which Passaic County Board of Taxation request increases in subsequent years are to be measured.

LET IT BE FURTHER RESOLVED that the Clerk of the Board shall submit a certified copy of this resolution to the Director of the Division of Local Government Services alongside all other

documents required to be submitted with the introduced County budget.

LET IT BE FURTHER RESOLVED that the County Administrator, County Counsel, Clerk of the Board, Chief Financial Officer, and Director of the Board are authorized to take all necessary action to carry out the purpose of this resolution.

March 24, 2026